

1954 - 1955

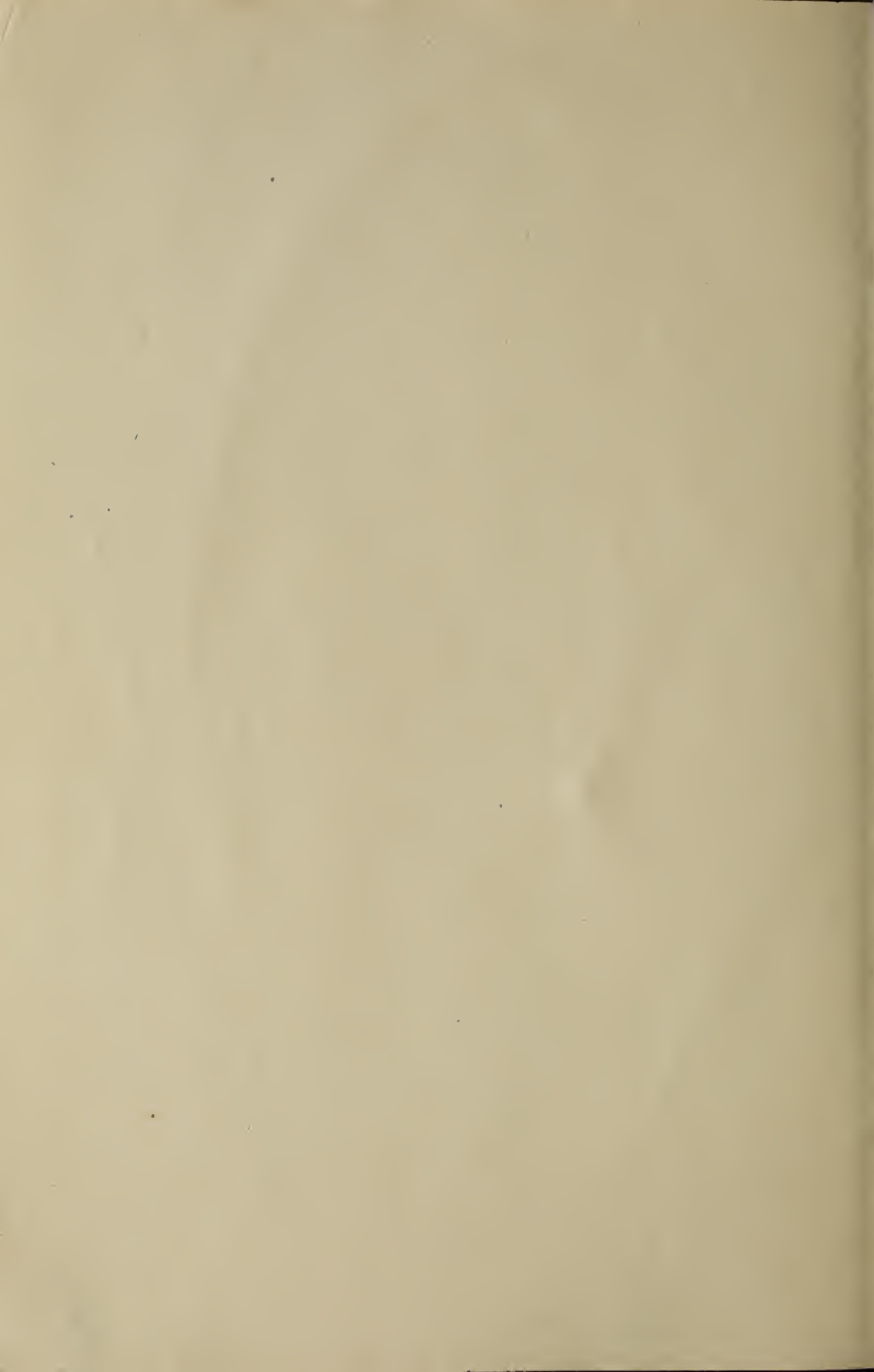
ANNUAL REPORT

*Town of Verona*



VOTERS ARE URGED TO ATTEND THE MEETING

—Please Bring This Book—



13,926  
9386  
4,540

## TOWN OFFICERS

### Selectmen

ALTON M. GROSS

WILLIAM E. ABBOTT

FORREST R. STONE

### Treasurer

WILLIAM BAXTER

### Tax Collector

MILDRED CARNEY

### Constable

LEDGER GOMM

### Moderator

C. J. FOSTER

### Town Clerk

ANNA BELCHER

### Road Commissioner

OTIS HANSCOM

### School Committee

MURRAY CHATTO

ALBERT HARVEY

LILLA CHIAVELLI

### Superintendent of Schools

G. H. JEWETT

### Health Officer

MABEL LEACH

### Police

ALBERT HARVEY

RICHARD LEIGHTON

CYRIL TENNEY

### Fire Wardens

KENNETH L. EATON

RICHARD VARNUM

GEORGE HARRIS

## THE WARRANT

State of Maine

Hancock County, S.S.

To Ledger Gomm, Constable for the Town of Verona,  
in said County.

### GREETING:

In the name of the State of Maine, you are required to notify and warn the inhabitants of the Town of Verona, qualified by law to vote in town affairs, to meet at the Schoolhouse Hall the 7th of March, at one o'clock P. M., A. D. 1955 to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Clerk for the ensuing year.

Art. 3. To choose three Selectmen, Assessors and Overseers of the poor,

Art. 4. To choose a Town Treasurer for the ensuing year.

Art. 5. To choose a Superintending School Committeeman for three years.

Art. 6. To see what percent the town will allow the Collector for collecting taxes.

Art. 7. To choose a Tax Collector for the ensuing year.

Art. 8. To choose a Road Commissioner for the ensuing year.

Art. 9. To see how the Town will vote to choose all other town officers.

Art. 10. To choose all other town officers, namely: three policemen, constable, measurers of grain, surveyors of bark, wood, and lumber, health officer and sealer of weights and measure.

Art. 11. To see what sum of money the Town will vote to raise and appropriate for the support of schools.

Art. 12. To see what sum of money the Town will vote to raise and appropriate for repairs on school property.

Art. 13. To see what sum of money the Town will vote to raise and appropriate for the support of the poor.

Art. 14. To see if the Town will vote to raise and appropriate \$400.00 to be paid to the State for aid to dependent children.

Art. 15. To see if the Town will vote to purchase bonds for the tax collector, treasurer, constable, and road commissioner and take the money from town expenses.

Art. 16. To see what amount of money the Town will vote to raise and appropriate for town expenses.

Art. 17. To see if the Town will vote to raise and appropriate money for tarring the side streets and what amount.

Art. 18. To see what amount of money the Town will vote to raise for town highways.

Art. 19. To see what amount of money the Town will vote to raise for the care of the cemetery.

Art. 20. To see what sum the Town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of highways and bridges) under the provisions of Sections 44 and 49, Chapter 23 R. S. 1954, as amended.

Art. 21. To see what sum of money the Town will raise and appropriate for paying for fire protection for the ensuing year.

Art. 22. To see if the Town will authorize the Selectmen and Town Treasurer to borrow from banks, trust companies, or individuals as a temporary loan or loans to and for the use of the Town of Verona in anticipation of the taxes of the current municipal year of 1955 and authorize the Treasurer of the town to execute the negotiable note or notes of the town thereof, payable from money raised by taxation therein and upon terms satisfactory to said Treasurer and a majority of the Selectmen of the Town.

Art. 23. To see if the Town will vote to authorize the Selectmen to sell property acquired by the town through non-payment of taxes and give quit-claim deeds for the same.

Art. 24. To see what amount of money the Town will vote to raise and appropriate to pay for snow removal.

Art. 25. To see if the Town will vote to raise and appropriate \$125.00 for use of the Pickering dump, or to act thereon.

PASS OVER

Art. 26. To see if the Town will vote to raise and appropriate a sum of money for the Maintenance and Operation of the Bucksport Swimming Pool and what amount.

Art. 27. To see if the Town will vote to apply the excise tax to accounts that are overdrawn. YES

Art. 28. To see whether or not the Town will vote to raise and appropriate the sum of \$25.00 to be paid to the State of Maine Publicity Bureau to be expended advertising the attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82 of the Revised Statutes of Maine. PASS OVER

Art. 29. To see how much money the Town will vote to raise and appropriate for Civilian Defense. PASS OVER

Art. 30. To see if the Town will raise and appropriate \$15.00 for public health nursing in Verona. Said sum to be expended by the Maine Department of Health and Welfare. Bureau of Health, for local service. YES

Art. 31. To transact any other business that may legally come before said meeting.

The Selectmen will be in session at the School House Hall at 12 o'clock noon, Monday, March 7 for the purpose of correcting the list of voters.

Given under our hands in the Town of Verona, this fourteenth day of February, in the year of our Lord, one thousand nine hundred and fifty-five.

ALTON M. GROSS  
WILLIAM E. ABBOTT  
FORREST R. STONE  
Selectmen of Verona

A true copy, attest:

LEDGER GOMM, Constable



## ASSESSOR'S REPORT

Analysis of 1954 Taxes  
For Year Ended February 1, 1955

### VALUATION

Real Estate		
Resident	\$67,150.00	
Non-Resident	42,405.00	
	<hr/>	
Total Real Estate		\$109,555.00
Personal Estate		
Resident	\$ 9,645.00	
Non-Resident	4,770.00	
	<hr/>	
Total Personal Estate		14,415.00
		<hr/>
Grand Total		\$123,970.00

### TAX REQUIREMENTS AND OVERLAY

Tax Commitment		\$ 9,464.78
State Tax	\$ 1,233.56	
County Tax	505.50	
Appropriations	8,889.00	
Overlay	70.28	
	<hr/>	
Total	\$10,698.34	
Less State Tax	1,233.56	
	<hr/>	
		\$ 9,464.78

### ASSESSMENT

\$123,970.00 x .074	\$ 9,173.78	
97 Polls @ \$3.00	291.00	
	<hr/>	
Total Tax Committed		\$ 9,464.78
Supplementals		37.28
		<hr/>
		\$ 9,502.06

## APPROPRIATIONS

Support of Schools	\$ 5,770.00
Support of Poor	700.00
Dependent Children	216.00
Tarring of side streets	300.00
Care of Cemetery	88.00
State Aid Road	600.00
Fire Protection	200.00
Snow Removal	400.00
Pickering Dump	75.00
Nursing	15.00
Sinking Fund	500.00
Physician for 5th and 8th Grades	25.00
	<hr/> \$ 8,889.00

## 1954 TAX COLLECTIONS

Cash to Treasurer	\$ 8,688.69
Abatements	32.99
Transfers Town Property	21.83
	<hr/> \$ 8,743.51
Uncollected	758.55

## 1953 TAXES

Feb. 1, Balance	\$ 778.65
Cash to Treasurer	\$ 528.90
Tax Liens	225.84
Abatements	7.98
Uncollected	15.93
	<hr/> \$ 778.65

## COUNTY TAX

County Warrant	\$ 505.50
Paid Warrants	\$ 505.50

## OVERLAY

Appropriation	\$ 70.28
To Surplus	\$ 70.28



### FORECLOSED TAX MORTGAGE LIENS

Feb. 2 Balance	\$	540.84	
1954 Additions		80.19	
1954 Taxes added		21.83	
Gain on Sale		71.54	
		<hr/>	\$ 714.40
Sales	\$	303.60	
Balance		410.80	
		<hr/>	\$ 714.40

### EXCISE COLLECTION AND DISTRIBUTION

Cash to Treasurer		\$ 1,259.64
To overdrawn accounts	\$	948.29
To Surplus		311.35
		<hr/>
		\$ 1,259.64

### TAX LIENS

Feb. 1 Balance	\$	128.08	
Additions		263.24	
		<hr/>	\$ 391.32
Transfers	\$	80.19	
Collections		113.55	
Balance		197.58	
		<hr/>	\$ 391.32

### PROPERTY SALES AGREEMENT

Feb. 1 Accounts Receivable	\$	76.16
Cash Received	\$	76.16

ALTON M. GROSS  
WILLIAM E. ABBOTT  
FORREST R. STONE

Assessors of Verona

## SELECTMEN'S REPORT

### ACCOUNTS PAYABLE

Feb. 1, 1954 Balance	\$	2.67
Paid by Warrant	\$	2.67

### JAMES CRAIG CEMETERY FUND

Received U. S. Treasury	\$	2.50
Paid by Warrant	\$	2.50

### WITHHOLDING TAX

Feb. 1 Balance	\$	147.87
Cash received		868.40
	—————	\$ 1,016.07
Paid Warrants	\$	871.03
Feb. 1, 1955 Balance		145.04
	—————	\$ 1,016.07

### FIRE PROTECTION

Appropriation	\$	200.00
Paid Warrants	\$	182.00
To Surplus		18.00
	—————	\$ 200.00

### WASTE DISPOSAL

Appropriation	\$	75.00
Paid Warrants	\$	75.00

### HEALTH NURSE

Appropriations	\$	15.00
Paid Warrant	\$	15.00

### TOWN CHARITIES 1954

Appropriation	\$	700.00
Cash Receipts		13.20
By Excise		170.92
	—————	\$ 884.12
Paid Warrants	\$	884.12

## DISTRIBUTION

Case No. 1		
Supplement to Mothers Aid		
Fortin Brothers, oil	\$	126.28
R. E. Nason and Sons, coal		87.55
Eastern Maine General Hospital		36.25
	—————\$	250.08
Case No. 2		
Louise Lounsbury, board		
	\$	210.00
Charles Govin, cash		154.00
	—————\$	364.00
Case No. 3		
Supplement to Mothers Aid		
Town of Norway	\$	60.00
Case No. 4		
Soldiers and Sailors Aid		
Town of Bucksport	\$	17.95
Nelsons Market		13.20
	—————\$	31.15
Case No. 5		
Soldiers and Sailors Aid		
Town of Bucksport	\$	178.89

## OUTSIDE CHARITIES

Case No. 1		
Bernard Berry D. O.	\$	99.00
Alice Shorey		12.01
Bucksport Drug Store		20.47
	—————\$	131.48
Case No. 2		
Mary Hopkins Board	\$	70.00
Case No. 3 Soldiers and Sailors Aid		
James Coughlin, Groceries	\$	105.07
Case No. 4 Soldiers and Sailors Aid		
Nelsons Market	\$	17.99
Cropley and Jewett		17.50
	—————\$	35.49

### AID DEPENDENT CHILDREN

Appropriation	\$ 216.00	
By Excise	193.14	
	<hr/> \$	409.14
Paid Warrants		\$ 409.14

### SUPPORT OF SCHOOLS

Feb. 1 Balance	\$ 1,722.19	
Appropriation	5,770.00	
State Fund	6,487.20	
State Prof. Credits	50.00	
Miscellaneous	24.95	
	<hr/>	
Total Available		\$13,054.34
Paid Warrants		12,027.46
		<hr/>
Balance to 1955		\$ 1,026.88

### SCHOOL REPAIRS

Feb. 1 Balance		\$ 413.70
Paid Warrants	\$ 294.31	
Balance to 1955	119.39	
	<hr/> \$	413.70

### SCHOOL SINKING FUND

Appropriation	\$ 500.00
To 1955	\$ 500.00

### PHYSICIAN 5th AND 8th GRADES

Appropriation	\$ 25.00
Balance to 1955	\$ 25.00

### CARE OF CEMETERY

Appropriation	\$ 88.00	
Received from Trust Funds	12.00	
	<hr/> \$	100.00
Paid American Legion		\$ 100.00

### TEMPORARY LOAN

Received, Merrill Trust Co.	\$ 3,000.00
Paid Warrants	\$ 3,000.00

# INTEREST ON NOTE

Paid Warrants	\$	30.00
By Excise	\$	30.00

# SNOW REMOVAL

Appropriations	\$	400.00
Cash receipts		796.17
By excise		415.62
		<hr/>
	\$	1,611.79
Paid Warrants	\$	1,611.79

# TOWN HIGHWAYS

Appropriation from Surplus	\$	300.00
By excise		100.09
		<hr/>
	\$	400.09
Paid Warrants	\$	400.09

# STATE AID ROAD

Appropriation	\$	600.00
Paid State Treasurer	\$	600.00

# TOWN TAR ACCOUNT

Appropriation	\$	300.00
Paid Warrants	\$	242.90
To Surplus		57.10
		<hr/>
	\$	300.00

# TOWN ROAD IMPROVEMENT FUND

Apportioned by State	\$	328.00
Balance from 1953		18.62
		<hr/>
Available	\$	346.62
Expended by State	\$	346.62

# STATEMENT OF STATE AID ACCOUNT

Appropriation by Town	\$	600.00
Apportioned by State		2,100.00
Special Resolve		300.00
Bonus		14.20
1953 Balance		122.55
		<hr/>
Joint Fund	\$	3,136.75
Expended for Tar		385.19
		<hr/>
Available 1955	\$	2,751.56

## TOWN EXPENSE

Appropriation from Surplus	\$ 1,500.00
Other Credits	28.64
By Excise	38.52
	<hr/> \$ 1,567.16
Paid Warrants	\$ 1,567.16

## DISTRIBUTION

Loring, Short and Harmon, Supplies	\$ 11.94
Remington-Rand, repairs	10.00
Dillinghams, Supplies	2.40
Wiley Conary, Legal Services	12.00
Hutchins Brothers, Supplies	7.00
Alton L. Gross, Typing Report Copy	4.00
C. J. Foster, Moderator 2 meetings	10.00
Bucksport Printing Co., Town Reports	124.50
Marks Printing House, Supplies	27.26
John Whitcomb Insurance Agency, Bonds	43.90
Huston Tuttle, Supplies	7.22
Hancock County Register of Deeds, Transfers, etc	16.90
Fred Barnes, Fire Pumps	41.00
Alton M. Gross, Express charges	2.91
Forrest Stone, Meeting	5.00
Bemis Express, Express charges	12.80
U. S. Truck Guide, Excise books	7.00
Mildred Carney, Lien Costs	27.60
W. C. Wheeler, Audit	137.17
Bucksport Printing Co., Printing	10.50
Forrest Stone, Salary	100.00
Edward Thegen, Services	10.00
R. W. Foster, Services	10.00
Maine Municipal Association, Dues	20.00
The White Owl, Supplies	.85
Hancock County Reg. of Deeds, Lien Costs	11.12
Vera Harvey, Ballot Clerk	10.00
Doris Shirley, Ballot Clerk	10.00
Anna Belcher, Ballot Clerk	10.00
Forrest Stone, Express on Ballots	1.99
State Treasurer, Dog Taxes	3.10
William Baxter, Salary	125.00



Anna Belcher, Salary	50.00
Kenneth L. Eaton, Fire Warden	15.00
Albert Harvey, Salary	35.00
Richard Leighton, Police	15.00
Cyril Tenney, Police	15.00
Anna Belcher, Expenses	14.79
William Abbott, Salary	100.00
Alton Gross, Salary	200.00
Alton Gross, Expenses	35.88
Ledger Gomm, Constable	20.00
Mabel Leach, Health Officer	5.00
Mildred Carney, % Collecting	209.55
William Baxter, Expenses	7.50
Mildred Carney, Expenses	6.00
Merrill Trust Co., Bank Charges	2.74
Journal Entry	.44
	<hr/>
	\$ 1,567.16

#### CASH

Feb. 2 Balance	\$ 5,330.89
Cash Receipts	22,253.40
	<hr/>
	\$27,584.29
Paid Warrants	23,165.71
	<hr/>
Feb. 1, 1955 Balance	\$ 4,418.58

ALTON M. GROSS  
WILLIAM E. ABBOTT  
FORREST R. STONE  
Selectmen of Verona

#### TOWN CLERK'S REPORT

To the Inhabitants of the Town of Verona:

I respectfully submit the following report:

6 Births In Hospitals

7 Marriages

7 Deaths

ANNA M. BELCHER

Town Clerk of Verona

## TREASURER'S REPORT

Balance in Treasury	\$ 5,331.33
Received from State-	
Snow Removal	730.68
Professional Credit	50.00
Educational Subsidy	6,487.20
Bank Stock Tax	.45

Received from:

Use of Snow Plow	65.49
Merrill Trust Co.—Temporary Loan	3,000.00
Use of School Hall and Lights	14.00
Conveyance	10.95
Care of Cemetery Lots	12.00
Charities	13.20
Sale of Town Property	96.16
Licenses	2.00
Tax Liens	392.55
Cost of Liens	22.60
Cost of Discharging Liens	7.75
Withholding Tax	868.20
Interest on James Craig Bond	2.50

Received from Mildred Carney, Tax Collector:

1952 Personal	14.92
1952 Real Estate	103.75
1953 Personal	30.75
1953 Real Estate	156.87
1953 Poll	9.00
1954 Personal	870.23
1954 Real Estate	7,741.07
1954 Poll	291.00
Excise	1,259.64

Total Receipts	\$27,584.29
Selectmen's Warrants	\$23,165.71
Balance in Treasury	4,418.58
	<hr/> \$27,584.29

WILLIAM N. BAXTER, Treasurer

## TAX COLLECTOR'S REPORT

Commitment	\$ 9,464.78
Supplemental	37.28
Excise Tax	1,259.64
	<hr/> \$10,761.70
1954 Tax Collected	\$ 8,688.69
Uncollected Tax	762.62
Abatements	32.99
Transferred to Town Property	17.76
Excise Tax	1,259.64
	<hr/> \$10,761.70

### 1954 UNCOLLECTED TAX

#### RESIDENT

Bevan, Richard	\$ 25.16
Bowden, Leland	25.16
DeLaite, Josephine	51.80
French, George	17.24
Grisby, Gorden	20.72
Hopkins, Milton	27.38
Harris, George	54.02
Leach, Belle	31.45
Murphy, James	20.72
Milligan, Harold	63.64
Mishou, Harry	22.20
Nightingale, Beatrice	35.89
Nightingale, Vivian	22.57
Nelson, James	97.68
Noyes, Thomas	15.54
Tenney, Bert	80.66
	<hr/> \$ 611.83

#### UNCOLLECTED POLLS

Nightingale, Clyde	\$ 3.00
Nelson, James	3.00
Noyes, Thomas	3.00
Rolf, Bruce	3.00
Tenney, Bert	3.00
	<hr/> 15.00

## NON-RESIDENT

Abbott, Joshua (Heirs of)	\$ 4.07
Greenacre, Dorothy	8.88
Johnson, Russell	9.25
Kelliher, Albert	39.22
Theriault, Peter	39.22
Tuck, Beatrice	16.28
Dunbar, Stella	18.87
	<hr/> 135.79
Total 1954 Uncollected Tax	\$ 762.62
Collected Since Feb. 1, 1955	
Beatrice Nightingale	\$ 35.89
Clyde Nightingale	3.00
James Nelson	3.00
Thomas Noyes	3.00
George French	17.24
	<hr/>
Uncollected Feb. 1, 1953	\$ 778.65
Collected: Real Estate, Personal, Polls	\$ 528.90
Tax Leins	225.84
Abatements	7.98
Uncollected Personal	15.93
	<hr/> \$ 778.65

MILDRED CARNEY

## REPORT OF POLICE DEPARTMENT

I, Albert Harvey, do hereby submit the following report of the operation of the Police Department.

No. of Auto Accidents Investigated	2
No. of Breaks Investigated	2
No. of Thefts Investigated	3
No. of Family Trouble Investigated	1
Miscellaneous Investigations	8
	<hr/>
Total Investigations	16

ALBERT HARVEY, Chief  
RICHARD LEIGHTON, Officer  
CYRIL TENNEY, Officer

## REPORT OF THE SUPERINTENDENT OF SCHOOLS

I have brought to your attention several times the urgent need for improving the facilities on the school building. Two years ago plans and estimates were made to provide water, install a central heating, toilets, etc. These were submitted to the Maine School Building Authority with an application for a loan, which was rejected for several reasons.

Since then nothing has been done and the number of children have increased so that another room is needed at once. The suspension of the sub-primary grade last September gave only a little and temporary relief. Some other arrangement must be made before another year. With the Town valuation approximately \$128,000 it is impossible to borrow sufficient money to build a new three or four room building. The minimum cost of schoolhouse construction is \$10,000 to \$12,000 per room. The cost of building on to the present building, with the necessary improvements to meet the approval of the State Department of Education, Health and Welfare and Insurance Companies, would exceed your borrowing capacity.

The only alternative would be to arrange for some of the upper grades to attend school in Bucksport. This would have to be temporary until some solution could be worked out. The situation is critical and needs the utmost consideration by all citizens so that the children may be provided with an adequate educational opportunity.

### STATISTICS

Number of children registered in the elementary school September, 1954	78
Number of Students attending secondary schools September, 1954	20

STUDENTS COMPLETING THE EIGHTH GRADE  
JUNE, 1954

Roland Heath

Joanne Tenney

Allen Sanborn

TEACHERS 1954-1955

Alberta Willins

Grade 1-4

Eleanor Tennant

Grade 5-8

REPAIR ACCOUNT

Disbursements include the purchase of 4 student desks and chairs and redecorating the upstairs hall. Another year the school rooms should be redecorated.

Everett Freeman has done numerous electrical repair jobs at the school for very little compensation. We wish to include here a vote of thanks.

Respectfully submitted,

G. HERBERT JEWETT

Superintendent of Schools



# VERONA - EDUCATION

## SCHOOLS

### Receipts

Balance, Feb. 1954	\$ 718.81
Appropriation	5,770.00
State Subsidy	6,487.20
State—Prof. Credits	50.00
Miscellaneous	23.95
	<hr/> \$13,049.96

### Disbursements

Teachers' Salaries	\$ 4,635.51
Fuel	311.80
Janitors & Cleaning	386.00
Conveyance:	
Salaries	\$1,188.00
Insurance	68.36
Repairs & Operating cost	390.04
Storage	60.00
	<hr/> 1,706.40
Tuition	4,341.66
Textbooks	129.34
Supplies (includes elect.)	223.63
Superintendent of Schools	190.62
Insurance	102.50
	<hr/> \$12,027.46
Balance to 1955	1,022.50
	<hr/> \$13,049.96

## REPAIRS

### Receipts

Balance, Feb. 1954	\$ 413.70
Disbursements	\$ 294.31
Balance to 1955	119.39
	<hr/> \$ 413.70

## REPORT OF THE PUBLIC HEALTH NURSING SERVICE (January 1 through December 31, 1954)

The primary objective of all public health nursing work is to prevent illness and help each individual enjoy the best possible health. This service is available to each and every individual of the community.

Following is a brief summary of the public health nursing service rendered in Verona this past year.

**MATERNAL AND CHILD HEALTH SERVICE:** During the past year home visits were made to expectant mothers, infants, and preschool children. When recommended by the family doctor children were referred to the Pediatric and Crippled Children's Clinics which are held monthly in Bangor. Several infants and preschool children attended the Well Child Conferences, which were held monthly in Bucksport.

**SCHOOL HEALTH SERVICE:** Several visits were made to the school for the purpose of conferring with teachers regarding the health of children. Those referred by the teacher as showing a loss of sight were rechecked by the nurse. An immunization program in the school last year resulted in 28 children receiving their immunizations against whooping cough, diphtheria and tetanus; 15 were vaccinated against smallpox. Plans are underway to hold another immunization clinic in the near future. Physical examinations were given to the 4th and 8th grade students in November. This is a very important advance in our school health program. It was most gratifying to have so many parents present at the examinations. Several home visits were made to families of school children.

The health program in Verona is one in which we can all feel proud. Its success is due to the active participation of the people of Verona, and their realization of the importance of the health program.

I would like to thank the members of the Health Council, the school personnel and all others who have helped to make the program a success.

Respectfully submitted,

LENITA E. BUTLER,  
Public Health Nurse

## AUDITOR'S REPORT

February 10, 1955

Board of Selectmen  
Town of Verona, Maine

Gentlemen:

In accordance with your request, we have audited the general and trust fund accounting records of the Town of Verona, Maine for the year ending February 1, 1955; we have directly examined records of the town clerk affecting accounting procedure and the administration of the town. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

We herewith submit our report, based upon our examination, together with accompanying schedules and exhibits with comments whenever considered of interest to the town.

### CERTIFICATE

Based upon our examination, and subject to the foregoing, we hereby certify that, in our opinion, the accompanying comparative balance sheet, statement of transactions in departmental accounts, and analysis of change in unappropriated surplus of resources properly present the financial condition of the town as at February 1, 1955 and the results of its operations for the year then ended, in conformity with generally accepted principles of municipal accounting.

Respectfully submitted,

W. C. WHEELER

Public Accountant

WCW/jh

## COMMENTS

\* \* \* \*

### CASH

Cash on deposit, in the general fund, has been reconciled with bank certificate. The prompt deposit of cash on hand was thus verified.

### TAX RECEIVABLES

The assessment of 1954 taxes has been proved and compared with the collector's commitment; verification of outstanding balances has been limited to test check by correspondence. We have added copies of excise tax receipts pre-numbered 26 to 159, both inclusive, for 1954 and pre-numbered 1 to 23 inclusive for 1955 and the total found to be in agreement with receipts issued by the treasurer. The revenue, by vote of the town, was appropriated to such accounts that would otherwise be overdrawn; the balance not thus needed was lapsed to surplus.

### TAX MORTGAGE LIENS

New liens have been examined; costs chargeable to the taxpayers forms a part of the balances. All payments recorded have been compared with detailed control.

### FORECLOSED TAX MORTGAGE LIENS

This account has been quite inactive as revealed by the transactions on Schedule 4. We have not traced the title of the mortgagor and we do not imply by our listing whether or not the town has a true title.

### ACCOUNTS RECEIVABLE

The expenditures for pauper supplies in the prior year were not all recovered. Verifications of the recorded receivable from the Town of Howland is now in process but there is no assurance at this time which municipality, if any, is liable. Pending further efforts by the overseers of the poor, a reserve for possible loss is considered advisable.

### WITHHELD EMPLOYEE FUNDS

This account continues to contain the same \$2.00 of employees fund not transmitted to the Federal Government in a prior year. The current obligations were found to be properly paid.

## RESERVE FOR SCHOOL REPAIRS

This was designated as a "sinking fund", but it was not invested. It may be intended to be a capital reserve, but is not so named or clearly voted within that meaning. To become a true protected reserve, a proper article in the warrant for the next annual meeting should be acted upon.

## CONTINUING BALANCES

Expenditures for pauper supplies, recorded as not being for the relief of an inhabitant with local pauper settlement, have been carried forward in the absence of sufficient means to verify if due from the State or another municipality. This account is subject to loss unless persistent work and inquiry is made.

## SURPLUS

Subject to loss not yet realized, the operations for the year reflect a gain which partially offsets the substantial voted appropriation. The use of surplus funds is a correct procedure especially when set aside for capital purposes with the object of avoiding loans or higher taxes when capital replacements are needed.

Exhibit A

TOWN OF VERONA, MAINE  
Comparative Balance Sheet

		Resources	
Schedule		Feb. 1, 1955	Feb. 2, 1954
1	Cash	\$4,418.58	\$5,330.89
2.	Tax Receivables	774.48	778.65
3	Tax Mortgage Liens	197.58	128.08
4	Foreclosed Tax Mortgage		
	Liens	410.80	540.84
5	Accounts Receivable	115.13	115.13
	Due from Trust Fund		12.00
	Sales Agreement		76.16
Total Resources		<u>\$5,916.57</u>	<u>\$6,981.75</u>

Obligations and Surplus			
	Accounts Payable		\$ 2.67
	Withheld Employee Funds	\$ 145.04	147.87
	Res. for School Repairs	500.00	
	Res. for Loss (Accounts		
	Receivable)	115.13	
Ex. D	Continuing Balances	796.85	1,131.51
Ex. E	Unappropriated Surplus	4,359.55	5,699.70
Total Obligations		<u>\$5,916.57</u>	<u>\$6,981.75</u>
and Surplus			

The complete audit report is on file in the office of the Selectmen.





